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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.1316 of 2006
IN
INCOME TAX APPEAL LODGING NO.694 OF 2006

The Commissioner of Income-tax
Mumbai ..Appellant

Vs.

The Hongkong & Shanghai
Banking Corporation Ltd.....Respondents

Mr. A.D. Kango, for the Appellant.
Mr.Nishanth Doshi i/b. Crawford Bayley & Co.,
for the Respondent

**CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.**
DATED: 23rd October, 2007

P.C.:

. There is a delay of 457 days in preferring the Appeal. There is an affidavit in support of the Motion. Learned Counsel for the Respondent opposes the motion for condonation of delay.

2. From the record we find that the order of ITAT dated 29th January, 2004 was received on 29th April, 2004 and after other procedure the Chief CIT approved on 13th December, 2004. The file was sent to the Ministry on 29th December, 2004. The Ministry after 1st December, 2005 stopped handling the matters of Income Tax Department. The Counsel was appointed on 1st February, 2006 and the Appeal

was filed on 19th April, 2006.

3. Considering that there is no explanation for the delay between 29th January, 2004 and 1st December, 2005 the cause shown would not amount to sufficient cause. Hence, Motion dismissed.

(J.P.DEVADHAR, J.)

(F.I.REBELLO, J.)